# Records of the Joint Committee on Taxation RG.128.96.JT

## 96th Congress

Finding aid prepared by Office of Art and Archives,
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Describing Archives: A Content Standard

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# **Summary Information**

**Repository** Center for Legislative Archives, National Archives and Records

Administration

**Creator** Joint Committee on Taxation.

**Title** Records of the Joint Committee on Taxation

**Date [inclusive]** 1979-1980

**Extent** 9.0 Linear feet (18 archival boxes)

**Language** English

#### Biographical/Historical note

The Joint Committee on Taxation is a nonpartisan committee of the United States Congress, originally established under the Revenue Act of 1926. The Joint Committee Staff assists congressional tax-writing committees and Members of Congress with development and analysis of legislative proposals; prepares official revenue estimates of all tax legislation considered by the Congress; drafts legislative histories for tax-related bills; and investigates various aspects of the federal tax system.

### **Scope and Contents note**

Records are legislative files covering The Technical Corrections Act of 1979 and the 1980 Bankrupty Act.

#### **Arrangement note**

Files are arranged by legislative subject.

#### **Administrative Information**

#### **Publication Information**

Center for Legislative Archives, National Archives and Records Administration

#### Rule VII

The records are governed by Rule VII(3)b of the House Rules: (b) (1) A record shall immediately be made available if it was previously made available for public use by the House or a committee or a subcommittee. (2) An investigative record that contains personal data relating to a specific living person (the disclosure of which would be an unwarranted invasion of personal privacy), an administrative record

relating to personnel, or a record relating to a hearing that was closed under clause 2(g)(2) of rule XI shall be made available if it has been in existence for 50 years. (3) A record for which a time, schedule, or condition for availability is specified by order of the House shall be made available in accordance with that order. Except as otherwise provided by order of the House, a record of a committee for which a time, schedule, or condition for availability is specified by order of the committee (entered during the Congress in which the record is made or acquired by the committee) shall be made available in accordance with the order of the committee. (4) A record (other than a record referred to in subparagraph (1), (2), or (3)) shall be made available if it has been in existence for 30 years.

# **Collection Inventory**

Legislative files (18 archival boxes)

#### **Scope and Contents note**

Legislative files, including internal memos, drafts, correspondence, committee reports, and statements related to the Technical Corrections Act of 1979 (HR 2729) and the 1980 Bankrupty Tax Act.